

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER 93-0343 CSET  
Controlled Substance Excise Tax  
For Tax Period March 18, 1993**

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**ISSUE**

1. **Controlled Substance Excise Tax – Imposition**

**Authority:** IC 6-7-3-5.

The taxpayer protested the assessment of Controlled Substance Excise Tax.

**STATEMENT OF FACTS**

The taxpayer was arrested for possession and dealing of an illegal substance. The substance was tested and was in fact a controlled substance, marijuana. The net weight was 95 grams. The Indiana Department of Revenue served the taxpayer with the CSET assessment and jeopardy demand notice on March 18, 1993. The tax warrants were issued to the sheriff for collection; no bank levies were issued at that time. Taxpayer filed a protest to the assessment on April 21, 1993. A hearing on the protest was scheduled September 2, 1998. The taxpayer was notified of the hearing at his last known address. The taxpayer did not appear for the hearing.

**DISCUSSION**

1. **Controlled Substance Excise Tax – Imposition**

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the delivery and possession of marijuana in the State of Indiana. Because the Taxpayer appeared at the hearing via teleconference, the taxpayer did not offer any additional written information, but alleged that he was only convicted of three grams possession and that the assessment should be reduced to that amount. The Department must rely on the contents of the file, unless the taxpayer provides other adequate proof in making a decision on this matter. The taxpayer did not provide adequate proof. Therefore, the tax properly applies to the Taxpayer in this situation.

### **FINDINGS**

The taxpayer's protest is denied.